

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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| In re | : | In a Proceeding Under |
| | : | Section 304 of the |
| PARMALAT FINANZIARIA S.p.A. <u>et al.</u> , | : | Bankruptcy Code |
| | : | |
| Debtors in a Foreign Proceeding. | : | Case No. 04 -14268 (RDD) |
| | : | (Jointly Administered) |
| -----X | | |
| ABN AMRO BANK N.V., | : | |
| | : | |
| Appellant | : | District Court |
| | : | Case No. 07-cv-07413 (PKC) |
| - against - | : | |
| | : | |
| PARMALAT FINANZIARIA S.p.A. <u>et al.</u> , | : | |
| | : | |
| Appellees. | : | |
| | : | |
| -----X | | |

DECLARATION OF HOWARD B. COMET

Pursuant to 28 U.S.C. §1746, Howard B. Comet declares under the penalty of perjury as follows:

1. I am a member of the firm of Weil, Gotshal & Manges LLP, attorneys for Appellees Parmalat Finanziaria S.p.A., et al., and am familiar with the facts and circumstances set forth herein.

2. The exhibits included in the Exhibit Binder for Supplemental Memorandum filed in connection with this declaration contain true and correct copies of the following documents:

3. Exhibit 1 is a true and correct copy of the certified English translation of the Order of the Court of Parma, dated February 4, 2008.

4. Exhibit 2 is a true and correct copy of Council Regulation (EC) No 1346/2000.

5. Exhibit 3 is a true and correct copy of the certified English translation of Articles 44 and 45 of Italian Bankruptcy Law, as published in *The Italian Civil Code and Related Laws*, Giorgio De Nova ed., (Zanichelli, Bologna 2007).

6. Exhibit 4 is a true and correct copy of an excerpt from I. Fletcher, *European Union Regulation on Insolvency Proceedings*, in 3 *Collier International Business Insolvency Guide* 43-1 (2007).

7. Exhibit 5 is a true and correct copy of M. Balz, *The European Union Convention on Insolvency Proceedings*, 70 Am. Bankr. L. J. 485 (1996).

8. Exhibit 6 is a true and correct copy of an excerpt from the Federal Judicial Center's treatise *International Insolvency* (2008).

9. Exhibit 7 is a true and correct copy of M. Veder & L. Kortmann, *The EC Insolvency Regulation: European Cross-Border Insolvency*, in J. Silkenat & C. Schmerler eds., *The Law of International Insolvencies and Debt Restructurings* (2006).

10. Exhibit 8 is a true and correct copy of A. Smits & I. O'Hearn, *Multinational Insolvency Forum Shopping*, in J. Silkenat & C. Schmerler, eds., *The Law of International Insolvencies and Debt Restructurings* (2006).

11. Exhibit 9 is a true and correct copy of an excerpt from the Virgos-Schmit Report on the Convention of Insolvency Proceedings 6500/96.

12. Exhibit 10 is a true and correct copy of the opinion of the U.K. *Shierson v. Vlieland-Boddy*, [2005] 1 W.L.R. 3966 (U.K. Court of Appeal 2005).

13. Exhibit 11 is a true and correct copy of the opinion of t *In re Parkside Flexibles SA*, [2006] B.C.C. 589 (U.K. High Court 2005).

14. Exhibit 12 is a true and copy of an excerpt from I. Fletcher, *Insolvency in Private International Law* (1st ed. 1999).

15. Exhibit 13 is a true and correct copy of *In re Flightlease Ireland Ltd.*, [2005] IEHC 274 (High Court of Ireland 2005).

16. Exhibit 14 is a true and correct copy of a chapter from G. Moss, I. Fletcher & S. Isaacs, eds., *The EC Regulation on Insolvency Proceedings* (2002).

Dated: New York, New York
June 4, 2008

/s/ Howard B. Comet

Howard B. Comet